

**Illinois Department of Revenue
Regulations**

Title 86 Part 429 Section 429.130 Claims and Credit Memoranda

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 429
MEDICAL CANNABIS CULTIVATION PRIVILEGE TAX LAW**

Section 429.130 Claims and Credit Memoranda

Persons operating cultivation centers may file claims in accordance with Sections 6, 6a and 6b of the Retailers' Occupation Tax Act.